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प्रसाधारण

EXTRAORDINARY

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PART II—Section 3—Sub-Section (i)

प्राधिकार से प्रकाशित

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इस भाग में निम्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

## MINISTRY OF FINANCE

(Department of Revenue & Insurance)

### NOTIFICATIONS

#### CUSTOMS

New Delhi, the 24th July 1967

G.S.R. 1149.—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the articles specified in column (2) of the Table below, and falling under Item No. 28 of the Second Schedule to the Indian Tariff Act, 1934 (32 of 1934), when exported out of India, from so much of the duty of customs leviable thereon under the second-mentioned Act as is in excess of the duty leviable at the rate specified in the Corresponding entry in column (3) of the said Table:

THE TABLE

S. No.	Description of article	Rate of duty
1.	2	3
1.	Lumpy iron ore having 60 per cent or more but less than 62 per cent of iron content.	Rs. 9.00 per tonne.
2.	Lumpy iron ore having less than 60 per cent of iron content.	Rs. 7.50 per tonne.

[No. 78/F. No. 6/35/67-Cus. I.]

**G.S.R. 1150.**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 50/67-Customs, dated the 26th May, 1967, as subsequently amended.

[No. 79/F. No. 6/35/67-Cus.I.]

**G.S.R. 1151.**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 53-Customs, dated the 26th May, 1967, namely:—

In the Table annexed to the said notification, in column (3) against Serial No. 3 relating to "Manganese ore having less than 10 per cent of manganese content" for the letters, figures and words "Rs. 10 per tonne", the letters, figure and words "Rs. 7 per tonne", shall be substituted.

[No. 80/F. No. 6/35/67-Cus.I.]

**G.S.R. 1152.**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), and in supersession of the Notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 52/67-Customs, dated the 26th May, 1967, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts iron ore fines (including blue dust) falling under item No. 29 of the Second Schedule to the Indian Tariff Act, 1934 (32 of 1934), when exported out of India, from so much of the duty of customs leviable thereon under the second-mentioned Act—

- (a) where the iron content in such iron ore fines (including blue dust) is less than 62 per cent, as is in excess of Rs. 3 per tonne; and
- (b) where the iron content in such iron ore fines (including blue dust) is 62 per cent or more, as is in excess of Rs. 4 per tonne.

[No. 81/F. No. 6/35/67-Cus.I.]

D. N. LAL, Dy. Secy.

### (Department of Revenue and Insurance)

#### CENTRAL EXCISES

*New Delhi, the 24th July 1967*

**G.S.R. 1153.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts Cigars and Cheroots falling under Item No. 4 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and specified in Column (2) of the Table hereto annexed, from so much of the duty of excise leviable thereon as is in excess of the duty mentioned in the corresponding entry in Column (3) thereof:

THE TABLE

S. No.	Description	Duty
(1)	(2)	(3)
		Rs. per hundred
	Cigars and Cheroots of which the value—	
1	exceeds Rs. 25/- a hundred . . . . .	20·00
2	exceeds Rs. 15/- a hundred, but does not exceed Rs. 25/- a hundred.	12·00
3	exceeds Rs. 5/- a hundred, but does not exceed Rs. 15/- a hundred.	4·00
4	exceeds Rs. 2·50 a hundred, but does not exceed Rs. 5/- a hundred.	1·00

[No. 166/67.]

**G.S.R. 1154.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts, with effect from the 26th May, 1967, aluminium circles, falling under sub-item (b) of Item No. 27 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), and having thickness of and above 0.559 millimetre (24 SWG) but not above 1.219 millimetres (18 SWG), from so much of the duty of excise leviable thereon as is equivalent to the duty leviable at Rs. 500.00 per metric tonne.

[No. 169/67.]

**G.S.R. 1155.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub clause (4) of clause 41 of the Finance (No. 2) Bill, 1967, which clause has by virtue of a declaration made under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law, the Central Government hereby exempts, with effect from the 26th May, 1967, aluminium in any crude form falling under sub-item (a) of Item No. 27 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and aluminium manufactures falling under sub-item (b) of the said Item No. 27, from so much of the special duty of excise as is equivalent to the special duty of excise leviable at Rs. 120.00 per metric tonne.

[No. 170/67.]

**G.S.R. 1156.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts, with effect from the 26th May, 1967, footwear falling under item No. 36 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), of which the value does not exceed Rs. 5.00 per pair, from the whole of the duty of excise leviable thereon.

[No. 171/67.]

**G.S.R. 1157.**—In exercise of the powers conferred by section 280ZE read with section 280 ZD of the Income-tax Act, 1961 (43 of 1961) and all other powers enabling it in this behalf, the Central Government hereby makes the following further amendment to the Tax Credit Certificate (Excise Duty on Excess Clearance) Scheme, 1965, namely :—

2. In the said Scheme, in Schedule I, after Serial No. (5) and the entries relating thereto, the following shall be inserted, namely:—

(1)	(2)	(3)	(4)
“(6)	Aluminium ingots manufactured from bauxite only or from alumina only or from both.	27 (a)	25%

*Explanation.*—If the person manufacturing such ingots converts a part or the whole of such ingots into other aluminium products, the weight of such aluminium products cleared shall be deemed to be the weight of ingots cleared and tax credit shall be allowed on that basis.

[172/67.]

K. L. REKHI, Under Secy.

## (Department of Revenue and Insurance)

## CENTRAL EXCISES

*New Delhi, the 24th July 1967*

**G.S.R. 1158.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 83/67-Central Excises, dated the 26th May, 1967, namely:—

In the said notification, in the Table, for the figures "6.20" appearing under column (6) against Serial Nos. 1 and 2 of the Table, the figures "5.20" shall be substituted.

[No. 167/67.]

**G.S.R. 1159.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in partial modification of the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance), No. 83/67-Central Excises, dated the 26th May, 1967, the Central Government hereby exempts, during the period commencing on the 26th May, 1967, and ending with 23rd July, 1967, sized cotton twist, yarn and thread, of 40 or more counts (other than single yarn, whether grey or bleached and grey multiple fold yarn in hanks), from so much of the duty of excise leviable thereon as is in excess of the duty leviable at Rs. 5.20 per Kilogram.

2. The benefit of the exemption under paragraph 1 of this notification shall be available only to those manufacturers who produce proof to the satisfaction of the Collector of Central Excise that such benefit has been passed on by them to the weavers to whom they have sold (whether directly or indirectly) the said cotton twist, yarn and thread.

[No. 168/67.]

**G.S.R. 1160.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 81/67-Central Excises, dated the 26th May, 1967, namely:—

In the said notification—

(1) in the Table—

- (i) for the figures occurring in column (3) against Serial Nos. 2(i), 2(ii), 2(iv) and 2(v), the figures "8.10", "5.20", "3.00" and "2.60" shall, respectively, be substituted;
- (ii) for the figures occurring in column (3) against Serial Nos. 3(i) and 3(ii), the figures "28.50" and "24.75" shall, respectively be substituted;

(2) after the Table, the following proviso shall be inserted, namely:—

"Provided that in the case of manufacturers whose clearances of staple fibre of cellulosic origin, and of rayon and synthetic yarn mentioned against Serial No. 2 of the Table above, taken together, for home consumption during the financial year 1966-67 did not exceed 36.5 lakh kilograms, the rates of duty per kilogram against Serial Nos. 2(i), 2(ii), 2(iv) and 2(v) of the said Table shall, respectively be "Rs. 6.20", "Rs. 5.00", "Rs. 2.10" and "Rs. 2.00".

[No. 173/67.]

**G.S.R. 1161.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in partial modification of the Notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 81/67-Central Excises, dated the 26th May, 1967, the Central Government hereby exempts during the period commencing on the 26th May, 1967, and ending with 23rd July, 1967, rayon and synthetic yarn falling under Item No. 18 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), and specified in column (2) of the Table hereto annexed from so much of the duty of excise leviable thereon as is in excess of the duty mentioned in the corresponding entry in column (3A) or column (3B) as the case may be:

TABLE

S. No.	Description	Duty	
		in the case of manufacturers whose clearances of staple fibre of cellulosic origin and of rayon and synthetic yarn consisting entirely of cellulose derivatives or regenerated cellulose or both, taken together, for home consumption during the financial year 1966-67 did not exceed 36.52 lakh kilograms.	Others
(1)	(2)	(3A)	(3B)
		(Rs. per kilogram)	
	Rayon and synthetic yarn consisting entirely of cellulose derivatives or regenerated cellulose or both—		
(i)	below 75 deniers . . . . .	6.20	8.10
(ii)	75 deniers and above but below 100 deniers . . . . .	5.00	5.20
(iii)	120 deniers and above but below 150 deniers . . . . .	2.10	3.00
(iv)	150 deniers and above but below 350 deniers . . . . .	2.00	2.60

2. The benefit of the exemption under paragraph 1 of this notification shall be available only to those manufacturers who produce proof to the satisfaction of the Collector of Central Excise that such benefit has been passed on by them to the weavers to whom they have sold (whether directly or indirectly) the said rayon and synthetic yarn.

[No. 174/67.]

**G.S.R. 1162.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in partial modification of the Notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 81/67-Central Excises, dated the 26th May, 1967, the Central Government hereby exempts during the period commencing on the 26th May, 1967, and ending with 23rd July, 1967, synthetic yarn (other than synthetic yarn consisting entirely of cellulose derivatives or regenerated cellulose or both) falling under Item No. 18 of the First Schedule to the Central Excises and Salt

Act, 1944 (1 of 1944), and specified in column (2) of the Table hereto annexed from so much of the duty of excise leviable thereon as is in excess of the duty mentioned in the corresponding entry in column (3) thereof;

"THE TABLE

Sl. No.	Description	Duty
(1)	(2)	(3)
		(Rs. per Kilogram)
1	Below 30 deniers . . . . .	28.50
2	30 deniers and above but below 75 deniers. . . . .	24.75

2. The benefit of the exemption under paragraph 1 of this notification shall be available only to those manufacturers who produce proof to the satisfaction of the Collector of Central Excise that such benefit has been passed on by them to the weavers to whom they have sold (whether directly or indirectly) the said synthetic yarn of non-cellulosic origin.

[No. 175/67.]

**G.S.R. 1163.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (4) of clause 41 of the Finance (No. 2) Bill, 1967, which clause has by virtue of declaration made under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law, the Central Government hereby makes the following amendment in the Notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 98/67-Central Excises, dated the 26th May, 1967, namely:—

In the said Notification, for the existing Table, the following Table shall be substituted, namely:—

THE TABLE

Sl. No.	Description	Duty	
		in the case of manufacturers whose clearances of staple fibre of cellulosic origin and of rayon and synthetic yarn consisting entirely of cellulose derivatives or regenerated cellulose or both, taken together for home consumption during the financial year 1966-67 did not exceed 36.5 lakh kilograms.	Others
1	2	3	4
		(Rs. per kilogram)	
1	Yarn spun—		
	(a) wholly out of synthetic staple fibre of cellulosic origin . . . . .	Nil	Nil

1	2	3	4
		(Rs. per kilogram)	
	(b) partly out of such staple fibre and partly out of cotton, provided the cotton content of the yarn does not exceed 40 per cent of its weight.	Nil	Nil
2	Rayon and synthetic yarn consisting entirely of cellulose derivatives or regenerated cellulose or both		
	(i) below 75 deniers	2.00	2.25
	(ii) 75 deniers and above but below 100 deniers	1.50	1.50
	(iii) 100 deniers and above but below 120 deniers	1.00	1.00
	(iv) 120 deniers and above but below 150 deniers	0.65	0.95
	(v) 150 deniers and above but below 350 deniers	0.60	0.80
	(vi) 350 deniers and above	Nil	Nil

[No. 176/67.]

**G.S.R. 1164.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (4) of clause 41 of the Finance (No. 2) Bill, 1967, which clause has by virtue of declaration made under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law and in partial modification of the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 98/67-Central Excises, dated the 26th May, 1967 the Central Government hereby exempts during the period commencing on the 26th May, 1967, and ending with the 23rd July, 1967, rayon and synthetic yarn falling under Item No. 18 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), and specified in column (2) of the Table hereto annexed from so much of the special duty of excise leviable thereon under sub-clause (1) of clause 41 aforesaid as is in excess of the duty specified in the corresponding entry in column (3) of the said Table:

THE TABLE

Sl. No.	Description	Duty
(1)	(2)	(3)
		(Rs. per kilogram)
	Rayon and synthetic yarn consisting entirely of cellulose derivatives or regenerated cellulose or both—	
(i)	below 75 deniers	2.00
(ii)	75 deniers and above but below 100 deniers	1.50
(iii)	100 deniers and above but below 120 deniers	1.00
(iv)	120 deniers and above but below 150 deniers	0.65
(v)	150 deniers and above but below 350 deniers	0.60

Provided that nothing in this notification shall apply to a manufacturer whose clearances of staple fibre of cellulosic origin and of rayon and synthetic yarn consisting entirely of cellulose derivatives or regenerated cellulose or both, taken together, for home consumption during the financial year 1966-67 exceeded 36.5 lakh kilograms.

2. The benefit of the exemption under paragraph 1 of this notification shall be available only to those manufacturers who produce proof to the satisfaction of the Collector of Central Excise that such benefit has been passed on by them to the weavers to whom they have sold (whether directly or indirectly) the said rayon or synthetic yarn.

[No. 177/67.]

**G.S.R. 1165.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (4) of clause 41 of the Finance (No. 2) Bill, 1967, which clause has by virtue of declaration made under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law and in partial modification of the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 98/67-Central Excises dated the 26th May, 1967, the Central Government hereby exempts during the period commencing on the 26th May, 1967, and ending with the 23rd July, 1967, rayon and synthetic yarn consisting entirely of cellulose derivatives or regenerated cellulose or both, of 120 deniers and above but below 150 deniers, and falling under Item No. 18 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from so much of the special duty of excise leviable thereon under sub-clause (1) of Clause 41 aforesaid as is in excess of Rs. 0.45 per kilogram:

Provided that nothing in this notification shall apply to a manufacturer whose clearances of staple fibre of cellulosic origin and of rayon and synthetic yarn consisting entirely of cellulose derivatives or regenerated cellulose or both, taken together, for home consumption during the financial year 1966-67 did not exceed 36.5 lakh kilograms.

2. The benefit of the exemption under paragraph 1 of this notification shall be available only to those manufacturers who produce proof to the satisfaction of the Collector of Central Excise that such benefit has been passed on by them to the weavers to whom they have sold (whether directly or indirectly) the said rayon or synthetic yarn.

[No. 178/67.]

B. N. RANGWANI, Under Secy.